

INDIANA TAX COURT

Cases Transmitted

Week of 3/12/07

Name: Mitsui Leasing Capital Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0703-TA-14

Date Filed: 3/9/07

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Type of Tax: Income - taxpayer challenges whether the value of equipment it leases to lessees in Indiana should be removed from the numerator of its property factor for apportionment purposes.